

**R865. Tax Commission, Auditing.**

**R865-20T. Tobacco Tax.**

**R865-20T-13. Calculation of Tax on Moist Snuff Pursuant to Utah Code Ann. Section 59-14-302.**

(1) Moisture content, for purposes of ascertaining whether a tobacco product meets the definition of moist snuff, shall be the moisture content annually reported by the manufacturer to the United States Department of Health and Human Services.

(2)(a) Tax on moist snuff shall be calculated by multiplying the net weight as listed by the manufacturer, in ounces, of the taxable moist snuff by \$1.83.

(b) If the net weight includes a fractional part of an ounce, that fractional part of an ounce shall be included in the calculation.

(3) The calculation described in Subsection (2) shall be carried to three decimal places and rounded up to the nearest cent whenever the third decimal place of the calculation in Subsection (2) is greater than 4.

**KEY: taxation, tobacco products**

**Date of Enactment or Last Substantive Amendment: December 8, 2009**

**Notice of Continuation: March 19, 2007**

**Authorizing, and Implemented or Interpreted Law: 59-14-102; 59-14-202; 59-14-203.5; 59-14-204 through 59-14-206; 59-14-212; 59-14-301 through 59-14-303; 59-14-401; 59-14-404; 59-14-603; 59-14-607**